

Report of Accounts Outside the State Treasury, Year-End Report No. 14

Purpose

Agencies and departments must submit a Report of Accounts Outside the State Treasury, Year-End Report No. 14 (form STD. 445) to report accounts outside the Centralized State Treasury System (CTS) in which state money is deposited or must indicate that there are no accounts to report. Report No. 14 provides the account title and number, account type, purpose, name and address of depository and branch, authority, and bank balance at June 30, for any account in which state money is deposited, as defined by GC section 16305.2 and SAM section 7975, and which is not in the CTS.

Reference Documents

- ★ Government Code section 16305.2
- ★ SAM section 7975
- ★ Finance Year-End Training – Presentation - Session 2, Report No. 14
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- ★ Year-End Reporting Checklist

How to Prepare

Report No. 14, must be submitted to the State Treasurer's Office (STO) and the State Controller's Office (SCO).

➤ **STO**

- Submit Report No. 14, STD. 445 to STO electronically through the FI\$Cal system by August 31, 2021.
- STO Instruction Guide:
<https://www.treasurer.ca.gov/inside/divisions/ctsmtd/accounts.asp>

➤ **SCO**

- If there are accounts to report, submit a copy of Report No. 14 generated from FI\$Cal to the SCO with the year-end reports.
- SCO will accept the FI\$Cal Report No. 14 with an electronic or an original signature.
- If there are no accounts outside State Treasury to report, do not submit a copy to SCO. Indicate on the certification letter that "No accounts exist outside the State Treasury".

Accounts Outside CTS

Navigation: Main Menu➔Banking➔Bank Accounts➔Accounts Outside CTS

How to Prepare (continued)

1. Click "Find an Existing Value" or "Add a New Value" to add a new account outside of CTS
2. Use the magnifying glass to search for Bank Name
3. Enter Bank Account Number
4. Enter all required fields:
 - a. Authority and Approval Date
 - b. Authority Attachment
 - c. Account Type
 - d. Bank Account Number
 - e. Account Title
 - f. Bank Address
 - g. Tax ID
 - h. Purpose
 - i. Statement Date
 - j. Account Status and Balance
 - k. Contact Information
 - l. Collateralized
5. Click "Submit"

No Accounts Outside CTS

Navigation: Main Menu→Banking→Bank Accounts→No Accounts Outside CTS

1. "Add" or "Find an Existing Value", depending if user created Report No. 14 in FI\$Cal before.
2. Enter BU
3. Click "Search" or "Add"
4. Click "+" to "Add" a new statement
5. Enter new fields for Statement Date, Contact Name, Contact Email, Contact Phone, "Yes" for No Account Outside CTS, and Title
6. Click "Submit"

How to Approve

The agency/department head or designee is required to certify and approve Report No. 14.

Navigation: Main Menu>Banking>Bank Accounts>Accounts Outside CTS Approval

1. Enter BU
2. "Accounts Outside of CTS" check box
 - a. Check Box for "Accounts Outside CTS" for BU's with any accounts outside CTS
 - b. Uncheck Box for "Accounts Outside CTS" for BU's with no accounts outside of CTS.
3. Click "Approved" of "Approval Status" list
4. Click "Search" for the listing of "Accounts Outside CTS" or "No Accounts Outside CTS"
5. Check "Select All" box to Select All
6. Click Generate Report No. 14

Important Notes/Tips

- Report No. 14 should have the department name, address, and the four-digit agency code.
- Validate that the Fiscal Year Ended date is correct.
- Account Title & Number – The account title and number should match the bank statement.
- Account Type – The type of account should be checking, savings, certificate of deposit, or zero balance accounts (ZBA), etc. Imprest accounts, liquidity accounts, and adjustment accounts are not valid account types.
- Purpose – A brief description and purpose of the account as approved by Finance – FSCU or by authorized by law.

Important Notes/Tips (continued)

- **Authority** – Cite Finance approval and date or specific statutory authority and citation date. The authority for the account should contain Finance's approval date or the citation date if authorized by statute. Contact FSCUHotline@dof.ca.gov or at (916) 324-0385 for assistance.
- **Balance** – Enter the June 30 bank balance. If the account was closed during the fiscal year, the account should be included on the report, and the closing date should be specified.
- **Collateralized** – Questions regarding collateral should be directed to the STO Collateral Management Section at (916) 653-2886.
- **Only one Report No. 14 is submitted per department, not per fund.**
- Copies of the original document (wet signature or electronic copy) should be retained for audit and record-keeping purposes.
- If the department does not have accounts outside the centralized State Treasury System, indicate "No accounts outside the State Treasury" on the Certification Letter.
- If the Report of Accounts Outside the State Treasury, Report No. 14, must be revised, ensure that the revisions are clearly marked as such and are submitted to both the STO and the SCO.

Report Preparation Guide

For illustration purposes, attached is a sample of Report No. 14 - Page 1.

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
REPORT OF ACCOUNTS OUTSIDE
THE STATE TREASURY
STD. 445 (REV. 4/2021)

SEE DETAILED INSTRUCTIONS ON PAGE 2

Each report must be typed.

Send Copy to:
State Controller's Office
State Accounting and Reporting Division
State Government Reporting
P.O. Box 942850
Sacramento, CA 94250

DEPARTMENT NAME & ADDRESS Department of Training, 678 East Street, Sacramento CA 95814				Tax identification number(s) under which the accounts were or could be established: 991234567				
BUSINESS UNIT 4321				FOR FISCAL YEAR ENDED June 30, 2021				
(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN /OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED		
						YES	NO	NOT REQUIRED
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P.O. Box 3666 Terminal Annex Los Angeles, CA 90051	Approved by Finance On 10-22-98	\$0.00		X	
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fees from Rental car companies	Bank of America 900 8th Street Sacramento, CA 95814	Approved by Finance On 10-02-92	N/A Closed on 07-20-19		X	
Change Order Accounting	Checking	Field Office use account to obtain change from Bank of America	Bank of America 900 8th Street Sacramento, CA 95814	Approved by Finance On 10-15-92	\$10,000		X	
Deposit Management System Account No. 1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs	Bank of America 900 8th Street Sacramento, CA 95814	Approved by Finance On 06-16-93	\$0.00		X	

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R. 330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.

(b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.

(c) The deposited funds will be adequately collateralized throughout the year in accordance with law, if applicable.

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

PREPARED BY (NAME & TITLE) U.R. Dunne, Accounting Officer		EMAIL ADDRESS ur.dunne@training.ca.gov		TELEPHONE NUMBER 916-555-1234	
SIGNATURE (DEPARTMENT HEAD OR DESIGNEE) The Boss		TYPE OR PRINT NAME & TITLE The Boss, Accounting Chief		DATE SIGNED 2021-07-01	
				TELEPHONE NUMBER 916-445-0000	

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
7/28/2021

Report Preparation Guide

For illustration purposes, attached is a sample of Report No. 14 - Page 2.

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
REPORT OF ACCOUNTS OUTSIDE
THE STATE TREASURY
STD. 445 (REV. 4/2021)

INSTRUCTIONS

This report will be required of all state agencies and departments to report state money that is outside of the State Treasury. Any account in which state money is deposited, as defined by Government Code 16305.2, and which is not in the Centralized State Treasury system will be included in this report. Complete Report 14 in FISCAL, and submit the report electronically to the State Treasurer's Office. Print a copy of the Report No. 14 completed in FISCAL, and submit it to the State Controller's Office (SCO) if reporting any accounts outside the State Treasury. If no accounts exist outside the State Treasury, do not submit a copy to the SCO. Instead, indicate in the year-end certification letter that no accounts exist outside the State Treasury.

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| (1) Account title and number appearing on bank/savings and loan/other depository statement. | (5) Cite Department of Finance approval and date or specific statutory authority. |
| (2) State type of account (savings, checking, zero balance account, certificate of deposit, investment, etc.). | (6) Bank balance of account as of June 30. If the account was closed during the reporting period, include "n/a" and the date when the account was closed. |
| (3) Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law. | (7) Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required) |
| (4) Name and address of depository and branch. | |